



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

May 2, 2011

Via E-mail

Mr. Stephen Green
Senior Vice President and General Counsel
IHS Inc.
15 Inverness Way East
Englewood, CO 80112

Re: IHS Inc.
Form 10-K for the Fiscal Year Ended November 30, 2010
Filed January 18, 2011
File No. 001-32511

Dear Mr. Green:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore
Accounting Branch Chief